

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA

IDEAL PRODUCTS LLC,)	8:12CV355
)	
Petitioner,)	
)	
v.)	MEMORANDUM
)	AND ORDER
UNITED STATES OF AMERICA,)	
INTERNAL REVENUE SERVICE,)	
and BROCK ZEEB, IRS Agent,)	
)	
Respondents.)	

This matter is before the court on its own motion. On October 10, 2012, the court entered a Memorandum and Order informing Petitioner, acting through its President, William Emerick, that an LLC could appear in this court only through licensed counsel. (Filing No. [5](#) at CM/ECF p. 1.) The court then directed Petitioner to retain counsel and warned Petitioner that if counsel failed to enter a valid appearance by October 31, 2012, this case would be dismissed without prejudice and without further notice. (*Id.*) Counsel has not entered an appearance on Petitioner's behalf. (*See* Docket Sheet.) Accordingly,

IT IS THEREFORE ORDERED that:

1. This matter is dismissed without prejudice for failure to comply with a court order.
2. A separate judgment will be entered in accordance with this Memorandum and Order.

DATED this 8th day of November, 2012.

BY THE COURT:

s/ John M. Gerrard

United States District Judge

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